

Rules and Procedures for Sexual Harassment Prevention, Reporting and Punishment of E.SUN FHC and Its Subsidiaries

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I. Purpose and Basis

For the prevention of sexual harassment and the protection of the rights of the victims, E.SUN Financial Holding Company and its subsidiaries (hereinafter referred to as E.Sun FHC and subsidiaries) will provide a working and service environment free from sexual harassment. The Rules and Procedures for Sexual Harassment Prevention, Reporting and Punishment (hereinafter referred to as Rules and Procedures) have been established in accordance with Paragraphs 1 and 2, Article 7 of “the Sexual Harassment Prevention Act” , Article 3 of “the Stalking and Harassment Prevention Act” and Paragraph 1, Article 13 of “the Act of Gender Equality in Employment”, as well as the “Regulations for Establishing Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment at Workplace” promulgated by the Ministry of Labor.

II. Applicability and scope

The Rules and Procedures are applicable to incidents of sexual harassment between employees of E.Sun FHC and subsidiaries (including dispatched workers, technical students, and interns), or between employees and service recipients (including job seekers).

If the perpetrator of sexual harassment is a non-employee, E.Sun FHC and subsidiaries shall take appropriate emergency measures when receiving complaints of sexual harassment.

III. Noun Definitions

Definition of Sexual Harassment in the Rules and Procedures

(I) Sexual harassment is defined as sexual or gender related acts committed against another person’s will and is related to one of the following situations:

1. If a person's submission to or rejection of such act becomes a condition for obtaining, losing or reducing their rights and interests related to work, education, training, services, plans, or activities.
2. If texts, pictures, audio, images, or other objects are displayed or broadcasted to inundate or intimidate; or if discriminatory language or behaviors, and insults or other methods are adopted, and for such reasons, the other person's dignity of character is impaired; or if the person experiences fear, dislike, hostility or feels offended; or if the person’s work, education, training, services, plans, activities or other normal habits are adversely impacted.

(II) As defined in Article 12 of “the Act of Gender Equality in Employment”, in the course of an aforementioned employee executing his or her duties, any person (including supervisors, employees, customers) who makes a sexual request, or uses verbal or physical discriminatory conduct of a sexual or gender nature, causing a hostile, intimidating or offensive work environment around the employee and leading to an infringement of or an interference with the employee’s personal dignity or physical liberty or an impact on the employee’s job performance; or when an employer explicitly or implicitly makes a sexual request toward an employee or a job applicant, or engages in verbal or physical discriminatory conduct of a sexual or gender nature as an exchange for the establishment, continuance, or modification of an employment agreement, or as a condition of the employee’s placement, assignment, compensation, evaluation, promotion, demotion, award or discipline.

Specifically speaking, types of sexual harassment behaviors including but not limited to the following situations:

1. Any insulting, degrading or discriminating attitude and behavior based solely on gender differences.
2. Any inappropriate, unpleasant, or offensive sex related language, physical contact or sexual request.
3. Any behavior that uses threats or disciplinary measures to request for sexual favors.
4. Forced intercourse or sexual assault.
5. Display of sexually suggestive or sexually provocative images and text.

(III) According to the definition of Article 3 of the "Stalking and Harassment Prevention Act", it refers to repeatedly or continuously targeting a specific person against his will and related to sex or gender by means of personnel, vehicles, tools, equipment, electronic communication, the Internet or other means. One of the following behaviors makes them fearful enough to affect their daily life or social activities:

1. To monitor, observe, follow or know the whereabouts of a specific person.
2. Approaching a specific person's residence, residence, school, workplace, frequent entry or activity place by stalking, waiting, following, or other similar means.
3. Warning, threatening, mocking, abusive, discriminatory, hateful, belittling or other similar words or actions against specific persons.
4. Interfering with a specific person by telephone, fax, electronic communication, Internet or other device.
5. Requesting a date, connection, or other courtship of a specific person.
6. Sending, retaining, displaying or broadcasting text, pictures, sounds, images or other items to a specific person.
7. Telling or presenting information or items that are harmful to a specific person's reputation.
8. Misusing specific personal data or ordering goods or services without their consent.

For the spouse, direct blood relative, cohabiting relative, or person closely related to the social life of a specific person, the method in the preceding paragraph repeatedly or continuously commits one of the acts against his will and has nothing to do with sex or gender, and makes his heart Intimidating enough to affect their daily life or social activities is also stalking and harassment.

If the perpetrator of sexual harassment is not an employee of E.Sun FHC and subsidiaries, or if the complainant is a dispatched worker of E.Sun FHC and subsidiaries, E.Sun FHC and subsidiaries shall comply with the relevant provisions of the Rules and Procedures and provide protection to the victim.

IV. Establishing a Friendly Environment

E.Sun FHC and subsidiaries shall prevent the occurrence of sexual harassment and create a friendly work environment to eliminate any sexual or gender hostility in the workplace, in order to protect employees and clients from the threat of sexual harassment. Employees are prohibited from making sexually explicit or sexually discriminatory statements or conducts during the performance of their duties.

For workers who work in places not under the control or management of E.Sun FHC and subsidiaries, E.Sun FHC and subsidiaries shall identify the risks of sexual harassment in such work environments, provide necessary prevention measures and ensure that employees are well informed in advance.

V. Training and Education

E.Sun FHC and subsidiaries regularly conduct or encourage employees to participate in education and training on the prevention and handling of sexual harassment on a yearly basis. In addition, courses on gender equality and sexual harassment prevention have been organized as part of the on-job training. Participants will be given official business leave and financial subsidies.

VI. Grievance Channels

The channels of E.Sun FHC and subsidiaries for receiving complaints and grievances regarding sexual harassment are as follows:

Hotline: (02)2175-1329 or (02)2175-1339

Dedicated Fax: (02)8712-3513

Dedicated Email: hr-sos@esunbank.com

After receiving complaints and grievances regarding sexual harassment, E.Sun FHC and subsidiaries will appoint dedicated personnel to handle the complaint.

VII. Complaint Filing Method:

Sexual harassment complaints may be reported verbally or in writing. If a complaint is reported verbally, the personnel or the department should create a record, which will be read to or by the complainant to ensure all details are correct and then confirmed with the

complainant's signature or seal. The complaint form shall be signed and sealed by the complainant and shall specify the following information:

- (I) The complainant's name, gender, age, ID card number or passport number, department and job title of service or study, residential or home address, and contact number.
- (II) If the complainant has a legal representative, then the representative's name, gender, age, ID card number or passport number, department and job title of service or study, residential or home address, and contact number shall be recorded.
- (III) If the complainant has appointed a proxy, then this person's name, gender, age, ID card number or passport number, department and job title of service or study, residential or home address, and contact number shall be recorded.
- (IV) Factual details of the complaint and any relevant evidence or witnesses that are available.
- (V) The date of the complaint (month/day/year).

For complaint cases where "the Sexual Harassment Prevention Act" is applicable, in the event that the complaint form or record created from verbal accounts do not comply with the requirements above and the situation can be corrected, the complainant shall be notified to complete the correction within fourteen days. E.Sun FHC and subsidiaries have the obligation to prevent, correct, and remedy sexual harassment in the workplace in accordance with "the Act of Gender Equality in Employment", and the complaint shall not be dismissed if the case is not accepted.

When E.Sun FHC and subsidiaries become aware of the occurrence of sexual assault or sexual harassment, immediate and effective correctional and remedial measures shall be implemented, regardless of whether a complaint has been filed, and attention shall be given to the following matters:

- (I) Protecting the victim's rights and privacy.
- (II) Maintaining and improving the safety of the surrounding environment.
- (III) Disciplinary actions to be implemented upon the perpetrator.
- (IV) Other prevention and improvement measures.

VIII. Investigation and Review Process

The investigation of a sexual harassment complaint incident shall commence within seven (7) days from the date the complaint was filed or referral was made to the Complaints Review Committee, and the investigation shall be completed within two (2) months from the date the complaint was filed or referral was made. The case may be extended by one month, if necessary, and the parties concerned shall be notified. The Complaints Review Committee shall pass a resolution with reason based on the investigation results, and it shall be used as recommendations for disciplinary actions or other measures. The parties concerned and E.Sun FHC, subsidiaries and relevant authorities shall be notified of the investigation resolution in writing, and the content shall include the reasons for the resolution, the time limit for an appeal, or reappeal and the handling authority.

- (I) Appeal to the "Gender Equality in Work Act":

- 1.If there are any objections to the resolution of the case, the concerned party shall submit an appeal to the original Complaints Review Committee within twenty (20) days from the day after the resolution of the investigation was delivered to the complainant. However, if the cause of appeal occurs or becomes known after the fact, the time period shall be counted from the time that the party becomes aware of it.
- 2.After the party submits an application for redress with written reasons, the company and its subsidiaries shall form a redress committee that is different from the original appeal review committee and convene another meeting to resolve the matter. After the case is closed, no further appeals may be filed for the same reason.
- 3.The members of the above-mentioned application committee shall be appointed by the general manager, and the proportion of female representatives shall not be less than 1/2.

(II) Reappeal of the "Sexual Harassment Prevention Act":

Submit a re-appeal to the Social Affairs Bureau of the Taipei City Government within 30 days from the day after receiving the investigation decision.

IX. Withdrawal of Complaint

At any time before the Sexual Harassment Complaints Review Committee passes a resolution, the complainant or his or her authorized representative may withdraw the complaint in writing. Once a complaint is withdrawn, no future complaint may be made regarding the same incident. Complaints related to the "Sexual Harassment Prevention Act" are settled after mediation by the competent authority and the complaints are withdrawn, and no further complaints can be made on the same grounds.

X. Inadmissibility of Complaint

Under the following conditions, complaints regarding sexual harassment incidents shall not be accepted:

- (I) If the complaint does not comply with the procedural requirements and cannot be remedied by notice, or if the remedial period has expired after notification.
- (II) The resolution has already been confirmed or the case has been withdrawn for the incident, and a complaint is made again for the same incident.
- (III) If the complaint does not have concrete facts, or does not provide details or the real name, service department, and address of the complainant, and the remedial period has expired after notification.

For complaint cases where "the Sexual Harassment Prevention Act" is applicable, if the complaint form or record created from verbal accounts was not corrected within the time limit specified in paragraph 2 of Article 7, the complaint shall not be processed. When a complaint is rejected due to the reasons stated in the preceding paragraph, the complainant should be notified in writing within twenty (20) days the complaint is received or delivered, and a copy of the notice should be sent to the Department of Social Welfare, Taipei City Government. If the investigation of the sexual harassment case has been completed (including appeals) in accordance with "the Act of Gender Equality in Employment" or "the Sexual Harassment Prevention Act", and the investigation result has been sent to the parties concerned in writing,

no further complaint shall be filed for the same incident.

XI. Sexual Harassment Complaints Review Committee

E.Sun FHC and subsidiaries have established the Sexual Harassment Complaints Review Committee (hereinafter referred to as the Committee), which comprises of the representatives of the employer and the employee, to handle sexual harassment complaints, with the Human Resources Department as the secretariat.

The Committee shall consist of seven to eleven members, one of whom shall be the chairperson of the Committee. The President shall designate a member of staff holding a title of vice president or above to be the chairperson of the Committee. If the chairperson is unable to preside over a meeting, he or she may designate another member to act on his or her behalf. The other Committee members shall be appointed by the President from the employees of E.Sun FHC and subsidiaries, upstanding citizens, and appointed (assigned) experts. The proportion of female representatives shall not be less than half (1/2).

The Committee shall only convene when more than half of its members can attend the meeting and a resolution shall only be reached with the approval from more than half of the members attending the meeting.

If a dispatched worker who is subject to “the Act of Gender Equality in Employment” is sexually harassed while performing his or her duties, E.Sun FHC and subsidiaries will accept and handle the complaint, and investigate the case together with the dispatching business unit, and notify the dispatching business unit and the parties concerned of the investigation result.

XII. Recusal

Any person who handles, investigates, or reviews a sexual harassment complaint case should recuse himself or herself under the following circumstances:

- (I) The person directly involved in the incident, his or her spouse, ex-spouse, relative by blood within the fourth degree, or relative by marriage within the third degree, or relative by former marriage within the third degree; or when the parents or relatives are the parties involved in the incident.
- (II) The person directly involved in the incident, his or her spouse, or ex-spouse is connected to the pending case as a joint creditor or a joint obligator with those directly involved the incident.
- (III) The person directly involved is or was a proxy or an assistant of those directly involved the incident.
- (IV) The person directly involved is or was a witness or expert witness of the incident.

If the person concerned is related to any of the following circumstances in the handling, investigation or review of the complaint of sexual harassment, he or she may apply for recusal:

- (I) Where the person has failed to withdraw on his or her own accord due to any of the circumstances set forth in the preceding paragraph.
- (II) Where there is reason to believe that the person involved may become prejudiced in performing his or her functional duties.

The application mentioned in the preceding paragraph shall describe the reason and facts and

be submitted to the Committee and it should include an appropriate explanation. Those who are requested to apply for recusal may submit their opinion in writing.

The handling, investigation, and review personnel requested to apply for recusal shall suspend investigation procedures before obtaining further approval from the Committee. In case of emergency, the investigation personnel shall still take necessary measures.

If the handling, investigation, and review personnel fails to recuse himself or herself according to the regulations prescribed in Paragraph 1 and was not requested by the concerned parties to apply for recusal, the Committee shall order the personnel to recuse himself or herself.

XIII. Obligation of Confidentiality

All persons handling sexual harassment incident cases shall keep the names of the parties involved or other information that can be used to identify the parties confidential, as well as the content of the case, except where required for investigation purposes or protecting public safety. In the event of violations, the chairperson shall terminate this person's participation in the case, and E.Sun FHC and subsidiaries may, depending on the circumstances, implement disciplinary actions and hold the violator accountable, as well as terminate the appointment (assignment).

XIV. Principles of Investigation and Review

When investigating a sexual harassment incident, the Committee shall observe the following principles:

- (I) Investigation of a sexual harassment incident should be conducted in a private manner to protect the privacy and other legal rights concerning the dignity of the parties concerned.
- (II) The sexual harassment investigation should be objective, impartial, and professional, and allow the parties ample opportunity to make their claims and defense.
- (III) If the victim has provided clear statements and no further questioning is required, repeated questioning should be avoided.
- (IV) The sexual harassment investigation may ask the parties concerned and related persons to provide statements in person and may invite persons with related academic knowledge and experience to provide assistance.
- (V) If the parties or witnesses of sexual harassment have unequal power, they should avoid confrontation with each other.
- (VI) Provided that they do not violate the scope of confidentiality, the investigating personnel may create separate written records to be read by the parties or inform the parties of the key points therein as needed.
- (VII) The parties may be referred to psychological counseling or medical institutions, and/or be provided with legal assistance depending on their physical and psychological conditions during the sexual harassment investigation.
- (VIII) Inappropriate preferential treatment may not be given to any person involved in submitting a complaint, filing a lawsuit, reporting an incident, taking legal action, testifying, providing assistance, or other behaviors during the complaint, investigation, surveillance, or review procedure for sexual harassment incidents.

XV. Disciplinary Action

E.Sun FHC and subsidiaries shall impose appropriate disciplinary actions, such as warnings, demerits, reallocation, demotion, and pay cuts, on any perpetrator found to have committed sexual harassment, depending on the severity of the situation. If a false accusation is proven, an appropriate disciplinary action or measure may also be imposed on the complainant.

Follow-up monitoring, evaluation, and supervision measures shall be adopted to ensure the effectiveness of the disciplinary actions and other related corrective measures implemented by the Committee, in order to avoid the recurrence of the same incident or the occurrence of retaliation.

E.Sun FHC and subsidiaries will not dismiss, reassign, or take any other unfavorable action toward an employee for making a complaint or helping others to make a complaint in accordance with the Rules and Procedures.

XVI. Disciplinary Action for the Restoration of Reputation

In the event that a person-in-charge or employee of E.Sun FHC and subsidiaries sexually harasses another person during the performance of his or her duties, if the victim requests appropriate disciplinary action to be taken for the restoration of reputation in accordance with the latter part of Paragraph 2, Article 9 of “the Sexual Harassment Prevention Act”, E.Sun FHC and subsidiaries shall provide appropriate assistance when the person-in-charge or employee is performing appropriate disciplinary action for the victim’s restoration of reputation.

XVII. The Rules and Procedures have been implemented with the approval of the President.